

Statement of Liabilities and Other Financial Commitments

The Statement of Liabilities and Other Financial Commitments of the United States Government is compiled in accordance with 31 U.S.C. 331 (b). The report discloses the liabilities as of September 30, 1994 and 1995. Commitments and contingencies are disclosed as of September 30, 1993 and 1994.

TABLE SLOFC-1.--Summary of Liabilities of the United States Government

[In millions of dollars. Source: Financial Management Service]

Section	1995	1994
Liabilities:		
Borrowing from the public:		
Public debt securities issued	4,973,985	4,692,751
Plus premium on public debt securities	1,236	1,333
Less discount on public debt securities	81,232	78,631
Total public debt securities net of premium and discount	4,893,989	4,615,453
Agency securities issued	26,961	¹ 28,185
Total Federal securities	4,920,950	¹ 4,643,638
Less net Federal securities held as investments of Government accounts	1,317,612	¹ 1,211,588
Total borrowing from the public	3,603,338	¹ 3,432,050
Accrued interest payable to the public	50,611	43,287
Deposit funds	8,186	¹ 7,327
Miscellaneous liability accounts, includes checks outstanding	4,813	4,938
Accounts payable and accruals of Government agencies ²	216,369	243,055
Total liabilities	3,883,317	³ 3,730,657

¹ This is a revised fiscal 1994 amount obtained from "Schedule 1-U.S. Summary General Ledger Account Balances, 1995 Annual Report-Appendix."

² Figures includes both public and Federal accounts.

³ Revised fiscal 1994 amount.

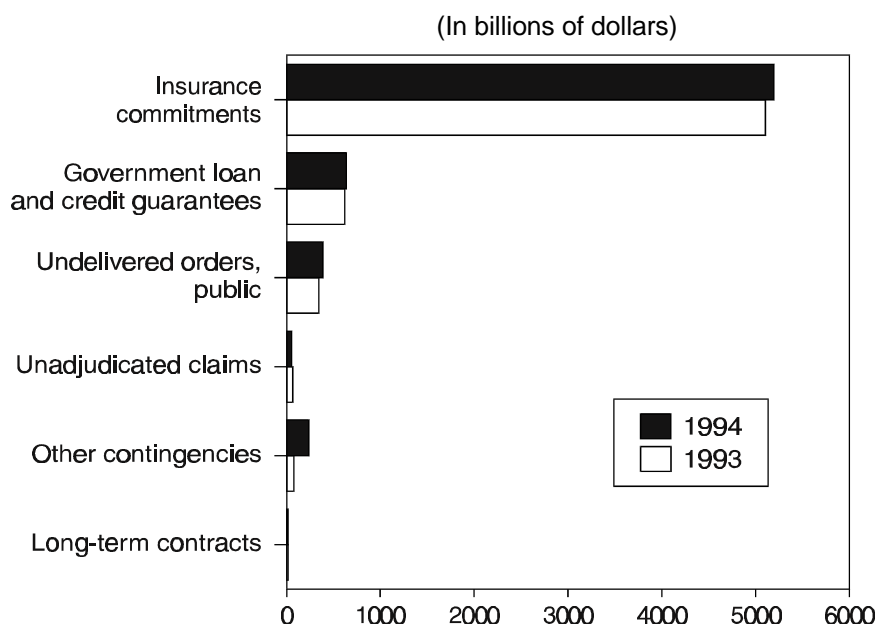


CHART SLOFC-A.-- Commitments and Contingencies

This report contains totals for commitments of the Government that represent the value of goods and services ordered and obligated but not yet received. It also includes other commitments against appropriations, all pursuant to section 1311 of the Supplemental Appropriation Act of 1955 (31 U.S.C. 200). Contingencies represent conditional commitments that may become liabilities due to events beyond the control of the Government. The amounts are agency projections stated in terms of maximum theoretical risk exposure. The data for commitments and contingencies come from agency notes reports, which have been submitted to the Financial Management Service.

Note.--Financial Management Service (FMS) expects to compile 1995 contingencies data by May 31, 1996. A copy of the detailed schedules can be obtained from the Financial Reports Branch (202) 874-9922. Amounts presented in Chart SLOFC-A were compiled from reports submitted by the agencies in accordance with vol. I, part 2, chapter 4000 of the "Treasury Financial Manual" (Transmittal Letter No. 559). The information furnished by some reporting agencies was based on estimates. Amounts presented in Table SLOFC-1 were compiled from "Schedule 1-U.S. General Ledger Account Balances, 1995 Annual Report-Appendix" and Treasury internal documents.